



Retail Telecommunication Excise Tax

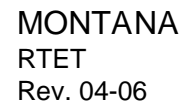
15-53-130, MCA
Return and Instructions

1. FEIN:	4. If this is an amended return, check here. <input type="checkbox"/>
2. Acct ID:	5. If you are no longer in business and want your account cancelled, check box and enter final date _____. <input type="checkbox"/>
3. Period: - Due:	6. If your address has changed, check the box and print new address below: <input type="checkbox"/> _____ _____

7. Revenue attributable to Montana telecommunication services:	Total Gross (minus)	Exclusions (minus)	Wholesale (equals)	Retail
a. Wireless.....				
b. Long distance.....				
c. Local exchange.....				
d. Other.....				
8. Total				

9. Multiply line 8, total retail revenue, by 0.0375 (3.75)
(total retail = sum of a, b, c, and d)
10. Less: Excise tax paid on uncollectible accounts ()
11. Recapture of previously written off taxes
12. Tax due (sum of lines 9, 10 and 11).....
13. Penalty
14. Interest
15. Total due with this return (sum of lines 12, 13 and 14)
16. Internet access revenue.....

Signature _____
Title _____
Phone _____ Date _____



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Please note:

You may request to file on an accrual basis and/or on an electronic basis by sending in a written request.

You may request to file annually. If the total amount of the telecommunications excise tax due is less than \$50 in each of the quarters during the preceding calendar year, the taxpayer may file an annual return in lieu of filing quarterly returns, provided the annual return is filed along with full payment within 60 days after the close of the calendar year.

- | | |
|---------------|---|
| Line 7 & 8 | Enter total gross revenue, exclusionary revenue, wholesale revenue, and retail revenue. |
| Line 9 | Multiply line 8, total retail revenue, by 0.0375 (3.75%). |
| Line 10 | Enter previously remitted tax found to be uncollectible and deducted as bad debt for federal income tax purposes. |
| Line 11 | Enter recapture of taxes collected and previously written off as bad debts. |
| Line 12 | Enter tax due (sum of lines 9, 10, and 11). |
| Lines 13 & 14 | If your return/payment is delinquent, you are subject to penalty and interest. Interest on late tax payments must bear interest until paid at a rate of 12% a year, computed from the original due date of the return. A penalty of 1.5% a month on unpaid taxes, not to exceed 18% of the tax due, is assessed on late payments. A penalty of \$50 or the amount of the tax due, whichever is less, is assessed on late filed returns. |
| Line 15 | Enter total amount due (sum of lines 12, 13 and 14). |
| Line 16 | Enter internet access revenues. |
| Line 17 | Enter amount paid with this return. This should equal line 15. |

Make check payable to the Department of Revenue. Mail this return, payment and coupon to:
Department of Revenue, PO Box 5835, Helena, MT 59604-5835

-----Cut on this line-----

Retail Telecommunication Excise Tax Payment Coupon (RTET)

Period:

Account ID:

FEIN:

Department of Revenue
PO Box 5835
Helena, MT 59604-5835

17. Amount
Paid